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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।
Separate paging is given to this Part in order that it may be filed as a separate compilation

LOK SABHA

The following Bills were introduced in Lok Sabha on the 22nd March, 1985:—

BILL No. 59 OF 1985

A Bill further to amend the Estate Duty (Distribution) Act, 1962.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Estate Duty (Distribution) Amendment Act, 1985.

(*2*) It shall come into force on the 1st day of April, 1985.

Amendment of long title of Act 9 of 1962

2. In the long title of the Estate Duty (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the words, figures and letters "interim report dated the 14th day of November, 1983", the words, figures and letters "report dated the 30th day of April, 1984" shall be substituted.

Amendment of section 3.

3. In section 3 of the principal Act, in sub-section (*1*),—

(*a*) for the words, figures and letters "the financial year commencing on the 1st day of April, 1984", the words, figures and letters "each of the financial years commencing on and after the 1st day of April, 1984" shall be substituted;

(*b*) for the words "be distributed, provisionally,", the words "be distributed" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

The net proceeds of estate duty in respect of property other than agricultural land levied and collected by the Government of India are to be assigned to the States within which the duty is leviable and distributed among them in accordance with such principles of distribution as may be formulated by Parliament by law in terms of article 269 of the Constitution. The distribution of net proceeds of the duty levied and collected under the Estate Duty Act, 1953, for the financial year commencing on the 1st day of April, 1984, was made in terms of the Estate Duty (Distribution) Act, 1962, as amended by the Estate Duty (Distribution) Amendment Act, 1984, on the basis of the recommendations of the Eighth Finance Commission made in its interim report dated the 14th November, 1983 under which the arrangements as recommended by the Seventh Finance Commission were to continue for that financial year. The Eighth Finance Commission, in its report dated the 30th April, 1984, has recommended that the existing arrangements in respect of the distribution between the Union and the States of the net proceeds of estate duty may continue during the five years commencing on the 1st day of April, 1984. This Bill seeks to amend the Estate Duty (Distribution) Act, 1962, to give effect to the recommendations of the Eighth Finance Commission regarding the distribution of the net proceeds of the estate duty of property other than agricultural land, except the proceeds attributable to the Union territories, among the States.

NEW DELHI;
The 16th March, 1985.

VISHWANATH PRATAP SINGH.

BILL NO. 60 OF 1985

A Bill further to amend the Union Duties of Excise (Distribution) Act, 1979.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Union Duties of Excise (Distribution) Amendment Act, 1985. Short title and commencement.

(*2*) It shall come into force on the 1st day of April, 1985.

2. In the Union Duties of Excise (Distribution) Act, 1979 (hereinafter referred to as the principal Act), in the long title, for the words, figures and letters "interim report dated the 14th day of November, 1983", the words, figures and letters "report dated the 30th day of April, 1984" shall be substituted. Amendment of long title of Act 24 of 1979.

3. For section 2 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 2.

'2. In this Act, the expression "distributable Union duties of excise" means,— Definition.

(*a*) in respect of the financial year commencing on the 1st day of April, 1984, forty per cent. of the net proceeds of Union duties of excise, other than on electricity,

(*b*) in respect of each of the financial years commencing on or after the 1st day of April, 1985, forty-five per cent. of the net proceeds of Union duties of excise,

1 of 1944. levied and collected under the Central Excises and Salt Act, 1944, and any other law for the levy and collection of such duty, unless the law earmarks the proceeds of the duty for any special purpose.

Explanation.—The expression "net proceeds" has the same meaning as in clause (1) of article 279 of the Constitution.'.

Amendment of section 3.

4. Section 3 of the principal Act shall be re-numbered as sub-section (*1*) thereof and—

(*a*) in sub-section (*1*) as so re-numbered, for the words "be distributed, provisionally,", the words "be distributed" shall be substituted;

(*b*) after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:—

"(*2*) During the financial year commencing on the 1st day of April, 1985 and each of the three succeeding financial years, there shall be paid, out of the Consolidated Fund of India, to the States sums equivalent to the distributable Union duties of excise levied and collected in that year, and,—

(*a*) eight-ninths of the sums so payable during each such financial year shall be distributed to each of the States specified in column (1) of Table I below in such percentage as is set out against it in column (*2*) thereof; and

(*b*) one-ninth of the sums so payable during each such financial year shall be distributed to each of the States specified in column 1 of Table II below in such percentage as is set out against it in column (2) thereof with respect to that financial year.

TABLE I

State	Percentage
(1)	(2)
Andhra Pradesh	8.587
Assam	2.977
Bihar	13.202
Gujarat	3.506
Haryana	1.017
Himachal Pradesh	0.589
Jammu and Kashmir	0.856
Karnataka	5.077
Kerala	3.800
Madhya Pradesh	8.852
Maharashtra	6.216
Manipur	0.233
Meghalaya	0.194
Nagaland	0.096
Orissa	4.592
Punjab	1.317
Rajasthan	4.695
Sikkim	0.039
Tamil Nadu	7.317
Tripura	0.292
Uttar Pradesh	19.097
West Bengal	7.449

TABLE II

State	Financial year and percentage			
(1)	(2)			
	1985-86	1986-87	1987-88	1988-89
Assam	12.578	12.713	13 418	12.023
Himachal Pradesh	11.528	12.914	14.098	16 475
Jammu and Kashmir	16.661	17.818	18.560	20.254
Manipur	7.742	8.722	9.545	11.217
Meghalaya	6.180	6.944	7.570	8.863
Nagaland	9.944	11 240	12.371	14.482
Orissa	8.154	5 457	3 109	0.598
Sikkim	1.836	2.051	2.232	2.593
Tripura	9.104	10.207	11 162	12 956
West Bengal	16.273	11.934	7.935	0.539."

STATEMENT OF OBJECTS AND REASONS

As recommended by the Eighth Finance Commission in its interim report dated the 14th November, 1983, a sum equivalent to forty per cent. of the annual net proceeds of the Union duties of excise, excluding cesses levied under special Acts and earmarked for special purposes, is paid to the States and distributed among them in the percentages which the Seventh Finance Commission had recommended. As the law imposing the Union duties of excise has since been extended to the State of Sikkim, that State is also entitled to a share in those duties. The Eighth Finance Commission in its final report dated the 30th April, 1984, has recommended that—

(*i*) the States' share in the net proceeds of shareable excise duties should be forty-five per cent.;

(*ii*) forty per cent. of the net proceeds of shareable excise duties should be distributed among the States in the percentages recommended by it; and

(*iii*) the balance of five per cent. of the net proceeds of shareable excise duties should be distributed among the deficit States in the percentages recommended by it.

2. The Government has decided to continue with the recommendations of the Eighth Finance Commission contained in its interim report for the financial year commencing on the 1st day of April, 1984 and to implement the recommendations in its final report for the period of four years commencing from the 1st day of April, 1985.

3. The Bill is intended to give effect to the aforesaid recommendations of the Commission.

NEW DELHI;
The 16th March, 1985. VISHWANATH PRATAP SINGH.

FINANCIAL MEMORANDUM

Clause 4 of the Bill seeks to amend section 3 of the Union Duties of Excise (Distribution) Act, 1979, to provide for payment to the States of a part of the net proceeds of the Union duties of excise. It is estimated that the payment to the States shall amount to Rs. 18,920·70 crores during the four years 1985-86 to 1988-89.

2. The Bill does not involve any non-recurring expenditure.

BILL NO. 61 OF 1985

A Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1985. Short title and commencement.

(*2*) It shall come into force on the 1st day of April, 1985.

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in the long title, for the words, figures and letters "interim report dated the 14th day of November, 1983", the words, figures and letters "report dated the 30th day of April, 1984" shall be substituted. Amendment of long title of Act 58 of 1957.

3. In the principal Act, in the Second Schedule,— Amendment of Second Schedule.

(*a*) in paragraphs 1, 2 and 3, the word "provisionally" shall be omitted;

(b) after paragraph 3, the following paragraph shall be inserted, namely:—

Sugar, tobacco and fabrics.

"4. During each of the financial years commencing on and after 1st day of April, 1985, there shall be paid to each of the States specified in column 1 of the Table below such percentage of the net proceeds of additional duties levied and collected during that financial year in respect of sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and man-made fabrics after deducting therefrom a sum equal to 2.391 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column 2.

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and man-made fabrics or one or more of them by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage
(1)	(2)
Andhra Pradesh	7.504
Assam	2.566
Bihar	8.627
Gujarat	5.941
Haryana	2.488
Himachal Pradesh	0.663
Jammu and Kashmir	0.853
Karnataka	5.561
Kerala	3.963
Madhya Pradesh	6.942
Maharashtra	11.461
Manipur	0.178
Meghalaya	0.183
Nagaland	0.098
Orissa	3.653
Punjab	3.675
Rajasthan	4.827
Sikkim	0.039
Tamil Nadu	7.549
Tripura	0.287
Uttar Pradesh	14.318
West Bengal	8.624.".

STATEMENT OF OBJECTS AND REASONS

The net proceeds of the additional duties of excise, levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, on sugar, tobacco, cotton fabrics, silk fabrics, man-made fabrics and woollen fabrics, in replacement of the States' sales tax on these commodities are distributed in accordance with the provisions of that Act.

2. The Eighth Finance Commission in its interim report, dated the 14th November, 1983, had recommended that in respect of the distribution between the Union and the States of the net proceeds of additional duties of excise in lieu of sales tax, the existing arrangements as per the recommendations of the Seventh Finance Commission may continue provisionally during the financial year commencing on the 1st day of April, 1984. The Commission had further recommended that the State of Sikkim should also receive a share from the proceeds of additional duties of excise on textiles in lieu of sales tax as the levy of sales tax thereon has been withdrawn by that State and that the percentage shares of all States, including Sikkim, in this levy which have been worked out by the Seventh Finance Commission should be applied for *inter se* distribution in the financial year 1984-85.

3. The Seventh Finance Commission had determined the shares attributable to Union territories and each of the States on the basis of:

(*a*) in the case of sugar, average despatches of sugar to the Union territories and to each State during the three years ending 1976-77;

(*b*) in the case of textiles and tobacco, population according to the 1971 Census and the average per capita State domestic product, and had indicated percentage share attributable to Union territories and payable to each State in respect of each commodity.

4. The Eighth Finance Commission in its final report, dated the 30th April, 1984, had recommended that the shares of the States in the additional duties of excise for all the three commodities, *viz.*, sugar, tobacco and textiles be distributed by giving equal weightage to State domestic production and population. The average State domestic production of the States for the years 1976-77 to 1978-79 and the population as in 1971 Census have been adopted by the Commission in arriving at the percentage shares of the States.

5. The Government has decided to continue with the recommendations of the Eighth Finance Commission contained in its interim report for the financial year commencing on the 1st day of April, 1984, and to implement the recommendations contained in its final report for the period of four years commencing from the 1st day of April, 1985.

6. This Bill seeks to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957, for giving effect to the above recommendations of the Commission.

NEW DELHI;
The 16th March, 1985. VISHWANATH PRATAP SINGH.

FINANCIAL MEMORANDUM

Clause 3 of the Bill seeks to amend the Second Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, to provide for payment to States of their share of additional duties of excise on sugar, tobacco, cotton fabrics, silk fabrics, man-made fabrics and woollen fabrics levied and collected under the said Act. In terms of the Act, the entire net proceeds, except the proceeds attributable to the Union territories, are distributable to the States. It is estimated that the payments to the States on this account during the four year period from 1985-86 to 1988-89 will amount to Rs. 3318.50 crores.

2. The Bill does not involve any non-recurring expenditure.

SUBHASH C. KASHYAP,
Secretary-General.

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